

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div> <div>CITY OF <u>WHEATLAND</u>, IOWA</div> <div>DUE: December 1, 2014</div>		<div>16202301400000</div> <div>CITY CLERK</div> <div>P.O. BOX 456</div> <div>WHEATLAND, IA 52777</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		186,234		186,234	188,549
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		186,234		186,234	188,549
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		78,124	0	78,124	66,000
Licenses and permits		95	0	95	1,375
Use of money and property		2,594	0	2,594	109,549
Intergovernmental		98,435	0	98,435	1,214,916
Charges for fees and service		6,867	496,421	503,288	358,827
Special assessments		0	0	0	0
Miscellaneous		11	0	11	600
Other financing sources		0	0	0	58,260
Total revenues and other sources		372,360	496,421	868,781	1,998,076
Expenditures and Other Financing Uses					
Public safety		72,323	0	72,323	70,102
Public works		126,009	0	126,009	208,496
Health and social services		0	0	0	0
Culture and recreation		68,968	0	68,968	68,007
Community and economic development		0	0	0	1,000
General government		71,251	0	71,251	67,085
Debt service		26,626	0	26,626	0
Capital projects		0	0	0	0
Total governmental activities expenditures		365,177	0	365,177	414,690
Business type activities		0	434,802	434,802	1,567,676
Total ALL expenditures		365,177	434,802	799,979	1,982,366
Other financing uses, including transfers out		0	0	0	0
Total ALL expenditures/And other financing uses		365,177	434,802	799,979	1,982,366
Excess revenues and other sources over (Under) Expenditures/And other financing uses		7,183	61,619	68,802	15,710
Beginning fund balance July 1, 2013		377,289	76,556	453,845	0
Ending fund balance June 30, 2014		384,472	138,175	522,647	15,710
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 20,989	Other long-term debt		\$ 0
Revenue debt		\$ 1,466,154	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,528,244
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10-4-14	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Laurie Ganzer		→	563	374-1289	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/22/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF WHEATLAND			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	153,763	15,485		16,986	0	0	186,234			186,234	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	153,763	15,485		16,986	0	0	186,234		T01	186,234	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	153,763	15,485		16,986	0	0	186,234			186,234	6
7	TIF revenues			0				0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	78,124	0	0	0	0	0	78,124	0	T09	78,124	14
15	TOTAL OTHER CITY TAXES	78,124	0	0	0	0	0	78,124	0		78,124	15
16	Section B - LICENSES AND PERMITS	95	0	0	0	0	0	95	0	T29	95	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,518	0	0	0	0	0	1,518	0	U20	1,518	18
19	Rents and royalties	800	0	0	0	0	0	800	0	U40	800	19
20	Other miscellaneous use of money and property	276	0	0	0	0	0	276	0	U20	276	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	2,594	0	0	0	0	0	2,594	0		2,594	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WHEATLAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		80,062					80,062		C46	80,062	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	80,062	0	0	0	0	80,062	0		80,062	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	18,373	0	0	0	0	0	18,373	0	D89	18,373	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	18,373	0	0	0	0	0	18,373	0		18,373	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	18,373	80,062	0	0	0	0	98,435	0		98,435	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	77,280	A91	77,280	73
74	Sewer	0	0	0	0	0	0	0	364,443	A8Ø	364,443	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	54,698	A81	54,698	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WHEATLAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	6,867	0	0	0	0	0	6,867	0	A89	6,867	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	6,867	0	0	0	0	0	6,867	496,421		503,288	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	11	0	0	0	0	0	11	0	U30	11	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	11	0	0	0	0	0	11	0		11	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WHEATLAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	259,827	95,547	0	16,986	0	0	372,360	496,421		868,781	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	0	0		0	0	0	0	0		0	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	259,827	95,547	0	16,986	0	0	372,360	496,421		868,781	132
133												133
134	Beginning fund balance July 1, 2013	357,282	20,007	0	0	0	0	377,289	76,556		453,845	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	617,109	115,554	0	16,986	0	0	749,649	572,977		1,322,626	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WHEATLAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	15,298	0	0	0	0	0	15,298		E62	15,298	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	52,354	46	0	0	0	0	52,400		E24	52,400	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	4,000	0	0	0	0	0	4,000		E32	4,000	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	625	0	0	0	0	0	625		E66	625	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	72,277	46	0	0	0	0	72,323			72,323	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WHEATLAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	28,803	75,122	0	0	0	0	103,925		E44	103,925	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	14,224	0	0	0	0	0	14,224		E44	14,224	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	220	0	0	0	0	220		E44	220	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	7,640	0	0	0	0	0	7,640		E81	7,640	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	50,667	75,342	0	0	0	0	126,009			126,009	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WHEATLAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WHEATLAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	61,476	3,534	0	0	0	0	65,010		E52	65,010	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	3,958	0	0	0	0	0	3,958		E61	3,958	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	65,434	3,534	0	0	0	0	68,968			68,968	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WHEATLAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,257	326	0	0	0	0	4,583		E29	4,583	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	35,490	5,878	0	0	0	0	41,368		E23	41,368	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	1,599	0	0	0	0	0	1,599		E31	1,599	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	23,701	0	0	0	0	0	23,701		E89	23,701	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	65,047	6,204	0	0	0	0	71,251			71,251	176
177	Section G — DEBT SERVICE	0	26,626	0	0	0	0	26,626			26,626	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	26,626	0	0	0	0	26,626			26,626	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	253,425	111,752	0	0	0	0	365,177			365,177	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WHEATLAND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								85,137	E91	85,137	198
199	Purchase of land and equipment							294,330	G91		294,330	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							0	E80		0	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							55,335	E81		55,335	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WHEATLAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								434,802		434,802	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	253,425	111,752	0	0	0	0	365,177	434,802		799,979	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	0		0	0	0	0	0		0	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	253,425	111,752	0	0	0	0	365,177	434,802		799,979	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								138,175		138,175	269
270	Total ending fund balance June 30, 2014	363,684	3,802	0	16,986	0	0	384,472	138,175		522,647	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	617,109	115,554	0	16,986	0	0	749,649	572,977		1,322,626	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WHEATLAND

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 140,356

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0
2. Sewer utility	19U 1,154,000	29U 389,000	39U 0	49U 0	49U 0	49U 1,461,000	49U 0	I89 44,540
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. Curb & Gutter	19U 43,664	29U 0	39U 0	49U 20,989	49U 0	49U 0	49U 0	I89 2,626
11. Fire Truck	19U 20,408	29U 0	39U 20,408	49U 0	49U 0	49U 0	49U 0	I89 626
12. Garbage Truck	19U 20,119	29U 0	39U 0	49U 0	49U 0	49U 5,154	49U 0	I89 660
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	1,238,191	389,000	20,408	20,989	0	1,466,154	0	48,452

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	30,564,881 x .05 = \$ 1,528,244

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					REMARKS
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 206,171	\$ 0	0	316,476	522,647	
V98						